## **CITY OF EAU CLAIRE**

## INDEX TO NOTES TO FINANCIAL STATEMENTS December 31, 2005

NOTE		<u>Page</u>
I.	Summary of Significant Accounting Policies  A. Reporting Entity  B. Government-Wide and Fund Financial Statements  C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation  D. Assets, Liabilities, and Net Assets or Equity  1. Deposits and Investments  2. Receivables  3. Inventories and Prepaid Items  4. Restricted Assets  5. Capital Assets  6. Other Assets  7. Compensated Absences  8. Long-Term Obligations/Conduit Debt  9. Claims and Judgments  10. Equity Classifications  11. Prior Period Information	49 49 50 54 56 56 58 60 60 61 62 62 62 63 63 64
II.	Stewardship, Compliance, and Accountability  A. Budgetary Information  B. Limitations on the City Tax Levy	64 64 66
III.	Detailed Notes on All Funds  A. Deposits and Investments  B. Receivables  C. Restricted Assets  D. Capital Assets  E. Interfund Receivables/Payables and Transfers  F. Long-Term Obligations  G. Lease Disclosures  H. Net Assets/Fund Balances  I. Restatement of Net Assets  J. Component Units  K. Tax Incremental Financing Districts	66 66 70 72 73 76 80 84 85 89 90
IV.	Other Information A. Employees' Retirement System B. Risk Management C. Commitments and Contingencies D. Other Postemployment Benefits E. Contingent Liabilities F. Related Parties	105 105 106 108 109 110